

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WELLMAN</div> <div>CITY OF <u>WELLMAN</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209200700000</div> <div>CITY CLERK</div> <div>316 8TH AVE, PO BOX 129</div> <div>WELLMAN, IOWA 52356</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		424,709		424,709	413,007
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		424,709		424,709	413,007
Delinquent property taxes		0		0	
TIF revenues		196,858		196,858	198,300
Other city taxes		157,129	0	157,129	142,756
Licenses and permits		3,116	0	3,116	1,865
Use of money and property		30,851	11,012	41,863	48,333
Intergovernmental		707,140	0	707,140	724,745
Charges for fees and service		36,559	1,509,796	1,546,355	1,500,897
Special assessments		27,395	0	27,395	20,000
Miscellaneous		84,351	6,700	91,051	51,700
Other financing sources		1,696,568	925,569	2,622,137	2,637,312
Total revenues and other sources		3,364,676	2,453,077	5,817,753	5,738,915
Expenditures and Other Financing Uses					
Public safety		123,657	0	123,657	124,103
Public works		120,857	0	120,857	132,331
Health and social services		0	0	0	
Culture and recreation		335,043	0	335,043	374,451
Community and economic development		8,668	0	8,668	9,050
General government		102,692	0	102,692	112,446
Debt service		1,281,965	0	1,281,965	1,282,626
Capital projects		0	0	0	9,286
Total governmental activities expenditures		1,972,882	0	1,972,882	2,044,293
Business type activities		0	2,123,152	2,123,152	2,214,290
Total ALL expenditures		1,972,882	2,123,152	4,096,034	4,258,583
Other financing uses, including transfers out		1,450,218	305,774	1,755,992	1,776,167
Total ALL expenditures/And other financing uses		3,423,100	2,428,926	5,852,026	6,034,750
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-58,424	24,151	-34,273	-295,835
Beginning fund balance July 1, 2014		639,908	401,741	1,041,649	795,094
Ending fund balance June 30, 2015		581,484	425,892	1,007,376	499,259
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 1,698,362	Other long-term debt	\$ 1,075,000	
Revenue debt		\$ 3,027,000	Short-term debt	\$ 0	
TIF Revenue debt		\$ 41,536	General obligation debt limit		\$ 3,203,053
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF WELLMAN						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	299,052	37,073		88,584			424,709			424,709	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	299,052	37,073		88,584	0		424,709		T01	424,709	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	299,052	37,073		88,584	0	0	424,709			424,709	6				
7	TIF revenues			196,858				196,858		T01	196,858	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	4,352	542		1,072			5,966		T15	5,966	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	13,627						13,627		T15	13,627	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	527						527		T19	527	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		137,009					137,009		T09	137,009	14				
15	TOTAL OTHER CITY TAXES	18,506	137,551	0	1,072	0	0	157,129	0		157,129	15				
16	Section B - LICENSES AND PERMITS	3,116						3,116		T29	3,116	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	198	535	70	35	22	80	940	602	U20	1,542	18				
19	Rents and royalties	605	28,695					29,300	10,410	U40	39,710	19				
20	Other miscellaneous use of money and property	611						611		U20	611	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	1,414	29,230	70	35	22	80	30,851	11,012		41,863	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		49,820					49,820		B89	49,820	27				
28	Community development block grants		400,923					400,923		B50	400,923	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	450,743	0	0	0	0	450,743	0		450,743	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WELLMAN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		146,407					146,407		C46	146,407	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		2,145					2,145		C89	2,145	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	148,552	0	0	0	0	148,552	0		148,552	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	14,047						14,047			14,047	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Wash Co. Riverboat Quarterly Grant		86,041					86,041		D89	86,041	67				
68	Wash Co. Riverboat - library		2,000			5,757		7,757			7,757	68				
69	Wash Co Riverboat-PAC							0			0	69				
70	Total local grants and reimbursements	14,047	88,041	0	0	5,757	0	107,845	0		107,845	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	14,047	687,336	0	0	5,757	0	707,140	0		707,140	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	483,350	A91	483,350	73				
74	Sewer							0	274,029	A8Ø	274,029	74				
75	Electric							0		A92	0	75				
76	Gas							0	680,154	A93	680,154	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	45,702	A81	45,702	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	26,561	A80	26,561	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges		1,266					1,266		A89	1,266	99
100	Park, recreation, and cultural charges		35,293					35,293		A61	35,293	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	0	36,559	0	0	0	0	36,559	1,509,796		1,546,355	104
105												105
106	Section F - SPECIAL ASSESSMENTS		27,395					27,395		U01	27,395	106
107	Section G - MISCELLANEOUS											107
108	Contributions	542	53,646			2,000		56,188	379	U99	56,567	108
109	Deposits and sales/fuel tax refunds	801						801	5,306	U99	6,107	109
110	Sale of property and merchandise		16,198					16,198	1,015	U11	17,213	110
111	Fines	1,108						1,108		U30	1,108	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimb/Refunds	8,407	1,649					10,056			10,056	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	10,858	71,493	0	0	2,000	0	84,351	6,700		91,051	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WELLMAN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	346,993	1,026,637	196,928	89,691	7,779	80	1,668,108	1,527,508		3,195,616	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>		658,910					658,910	207,235	NR	866,145	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	10,000	6,199		1,002,314	19,029		1,037,542	718,334		1,755,876	127
128	<i>Internal TIF loans and transfers in</i>			116				116			116	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	10,000	665,109	116	1,002,314	19,029	0	1,696,568	925,569		2,622,137	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	356,993	1,691,746	197,044	1,092,005	26,808	80	3,364,676	2,453,077		5,817,753	132
133												133
134	Beginning fund balance July 1, 2014	174,685	266,064	2	2,407	156,629	40,121	639,908	401,741		1,041,649	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	531,678	1,957,810	197,046	1,094,412	183,437	40,201	4,004,584	2,854,818		6,859,402	136
137												137
138												138
139												139
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WELLMAN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	44,428						44,428		E62	44,428	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,580						2,580		E89	2,580	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	34,522						34,522		E24	34,522	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,073						1,073		E32	1,073	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	36,833						36,833		E66	36,833	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,783						3,783		E32	3,783	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	438						438		E89	438	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	123,657	0	0	0	0	0	123,657			123,657	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	10,870	89,074					99,944		E44	99,944	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		18,362					18,362		E44	18,362	48
49	Traffic control safety — Current operation	2,551						2,551		E44	2,551	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	13,421	107,436	0	0	0	0	120,857			120,857	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WELLMAN							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WELLMAN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	78,566	19,847					98,413		E52	98,413	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	37,915	3,074					40,989		E61	40,989	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		47,649					47,649		E61	47,649	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	600						600		E03	600	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		50,418			9,286		59,704		E61	59,704	135
136	Other culture and recreation	17,651	70,037					87,688		E61	87,688	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	134,732	191,025	0	0	9,286	0	335,043			335,043	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,500						2,500		E89	2,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	774						774		E29	774	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			5,394				5,394		E89	5,394	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,274	0	5,394	0	0	0	8,668			8,668	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WELLMAN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,061	3,301					18,362		E29	18,362	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,024	4,439					12,463		E23	12,463	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,001						17,001		E25	17,001	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,511	241					10,752		E31	10,752	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,318						11,318		E89	11,318	171
172	Other general government — Current operation	32,796						32,796		E89	32,796	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	94,711	7,981	0	0	0	0	102,692			102,692	176
177	Section G — DEBT SERVICE			191,651	1,090,314			1,281,965			1,281,965	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	191,651	1,090,314	0	0	1,281,965			1,281,965	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	369,795	306,442	197,045	1,090,314	9,286	0	1,972,882			1,972,882	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WELLMAN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								317,308	E91	317,308	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								237,713	E80	237,713	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								590,461	E93	590,461	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								38,033	E81	38,033	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								2,376	E03	2,376	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								13,166	E80	13,166	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WELLMAN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation										E89 0	238
239	Purchase of land and equipment										G89 0	239
240	Construction										F89 0	240
241												241
242	Enterprise Debt Service										169,738	242
243	Enterprise Capital Projects										754,357	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										2,123,152	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	369,795	306,442	197,045	1,090,314	9,286	0	1,972,882	2,123,152		4,096,034	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	4,500	1,307,929			137,673		1,450,102	305,774		1,755,876	255
256	Internal TIF loans/repayments and transfers out		116					116			116	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,500	1,308,045	0	0	137,673	0	1,450,218	305,774		1,755,992	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	374,295	1,614,487	197,045	1,090,314	146,959	0	3,423,100	2,428,926		5,852,026	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	54,640	343,323	1	4,098		40,201	442,263			442,263	264
265	Committed							0			0	265
266	Assigned					36,478		36,478			36,478	266
267	Unassigned	102,743						102,743			102,743	267
268	Total Governmental	157,383	343,323	1	4,098	36,478	40,201	581,484			581,484	268
269	Proprietary								425,892		425,892	269
270	Total ending fund balance June 30, 2015	157,383	343,323	1	4,098	36,478	40,201	581,484	425,892		1,007,376	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	531,678	1,957,810	197,046	1,094,412	183,437	40,201	4,004,584	2,854,818		6,859,402	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WELLMAN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 81,261
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 368,088

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,747,000	29U \$	39U \$ 144,000	49U \$	49U \$	49U \$ 2,603,000	49U \$	191 \$ 78,875
2. Sewer utility	19U 466,000	29U 210,000	39U 42,000	49U	49U	49U 424,000	49U	189 7,632
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 46,930	29U	39U 5,394	49U	49U 41,536	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Debt Refund A	19U 860,000	29U	39U 165,000	49U 695,000	49U	49U	49U	189 17,200
11. 2011 Infrastructure	19U 1,240,000	29U	39U 165,000	49U	49U	49U	49U 1,075,000	189 41,698
12. Parkside Comm Building	19U 1,084,583	29U	39U 81,221	49U 1,003,362	49U	49U	49U	189 44,627
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	6,444,513	210,000	602,615	1,698,362	41,536	3,027,000	1,075,000	190,032

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	64,061,057	x .05 = \$	3,203,053

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,007,376	1,007,376

REMARKS

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Continued on next page

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